

Form <b>F-66 (IA-2)</b> (6-11-2014)					
STATE OF IOWA  2014 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2014  CITY OF _____ Onawa _____, IOWA DUE: December 1, 2014		16206700500000 Onawa City Clerk 914 Diamond Street Onawa, IA 51040  <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		925,005		925,005	917,516
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		925,005		925,005	917,516
Delinquent property taxes		3,611		3,611	0
TIF revenues		228,122		228,122	100,000
Other city taxes		227,554	0	227,554	238,482
Licenses and permits		14,392	0	14,392	38,280
Use of money and property		22,451	8	22,459	12,367
Intergovernmental		523,547	0	523,547	817,207
Charges for fees and service		64,335	3,985,922	4,050,257	4,840,644
Special assessments		(3,922)	0	-3,922	20,000
Miscellaneous		173,564	216,577	390,141	184,065
Other financing sources		787,956	0	787,956	306,252
Total revenues and other sources		2,966,615	4,202,507	7,169,122	7,474,813
Expenditures and Other Financing Uses					
Public safety		704,209	0	704,209	910,167
Public works		333,841	0	333,841	635,743
Health and social services		0	0	0	0
Culture and recreation		431,926	0	431,926	534,291
Community and economic development		96,420	0	96,420	118,250
General government		177,837	0	177,837	221,650
Debt service		190,547	0	190,547	191,049
Capital projects		122,599	0	122,599	1,611,274
Total governmental activities expenditures		2,057,379	0	2,057,379	4,222,424
Business type activities		0	4,099,749	4,099,749	4,933,235
Total ALL expenditures		2,057,379	4,099,749	6,157,128	9,155,659
Other financing uses, including transfers out		775,956	12,000	787,956	306,252
Total ALL expenditures/And other financing uses		2,833,335	4,111,749	6,945,084	9,461,911
Excess revenues and other sources over (Under) Expenditures/And other financing uses		133,280	90,758	224,038	-1,987,098
Beginning fund balance July 1, 2013		1,884,941	7,626,836	9,511,777	9,140,519
Ending fund balance June 30, 2014		2,018,221	7,717,594	9,735,815	7,153,421
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014		Amount - Omit cents	Indebtedness at June 30, 2014		Amount - Omit cents
General obligation debt		\$ 1,115,000	Other long-term debt		\$ 0
Revenue debt		\$ 1,385,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 5,434,122
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Chris Hogan		Telephone →	Area Code 712	Number 433	Extension 1181
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF Onawa			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	733,199	0		191,806	0	0	925,005			925,005	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	733,199	0		191,806	0	0	925,005		T01	925,005	4
5	Delinquent property taxes	2,920	0		691	0	0	3,611		T01	3,611	5
6	<b>Total property tax</b>	736,119	0		192,497	0	0	928,616			928,616	6
7	<b>TIF revenues</b>			228,122				228,122		T01	228,122	7
	<b>Other city taxes</b>											
8	Utility tax replacement excise taxes	3,098	0	0	734	0	0	3,832		T15	3,832	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	496	0	0	118	0	0	614	0	T19	614	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	0	223,108	0	0	0	0	223,108	0	T09	223,108	14
15	<b>TOTAL OTHER CITY TAXES</b>	3,594	223,108	0	852	0	0	227,554	0		227,554	15
16	<b>Section B - LICENSES AND PERMITS</b>	14,392	0	0	0	0	0	14,392	0	T29	14,392	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	11,273	0	0	0	2,184	369	13,826	8	U20	13,834	18
19	Rents and royalties	8,625	0	0	0	0	0	8,625	0	U40	8,625	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	19,898	0	0	0	2,184	369	22,451	8		22,459	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants	1,222	8,791	0	0	0	0	10,013	0	B89	10,013	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	138,626	0	0	0	0	0	138,626	0	B30	138,626	31
32		0	0	0	0	0	0	0	0		0	32
33	<b>Total Federal grants and reimbursements</b>	139,848	8,791	0	0	0	0	148,639	0		148,639	33
34												34
35												35
36												36
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38												38
39												39
40												40

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Onawa			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		297,940					297,940		C46	297,940	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	1,250	0	0	0	0	0	1,250	0	C89	1,250	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	1,250	297,940	0	0	0	0	299,190	0		299,190	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	15,981	0	0	0	0	0	15,981	0	D89	15,981	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	29,907	0	0	0	0	0	29,907	0	D89	29,907	66
67	West Monona Community School District	0	0	29,830	0	0	0	29,830	0	D89	29,830	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	45,888	0	29,830	0	0	0	75,718	0		75,718	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	186,986	306,731	29,830	0	0	0	523,547	0		523,547	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	447,241	A91	447,241	73
74	Sewer	0	0	0	0	0	0	0	648,350	A8Ø	648,350	74
75	Electric	0	0	0	0	0	0	0	2,890,331	A92	2,890,331	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	960	0	0	0	0	0	960	0	AØ1	960	78
79	Landfill/garbage	0	0	0	0	0	0	0	0	A81	0	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF Onawa			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	20,850	0	0	0	0	0	20,850	0	A03	20,850	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	29,850	0	0	0	0	0	29,850	0	A61	29,850	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
103	Community Center	12,675	0	0	0	0	0	12,675	0		12,675	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	64,335	0	0	0	0	0	64,335	3,985,922		4,050,257	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>	-7,545	0	0	0	3,623	0	-3,922	0	U01	-3,922	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	26,286	0	0	0	0	2,250	28,536	0	U99	28,536	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	17,818	U11	17,818	110
111	Fines	6,804	0	0	0	0	0	6,804	0	U30	6,804	111
112	Internal service charges	0	0	0	0	0	0	0	6,103	NR	6,103	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	Misc - Fire Department	12,388	0	0	0	0	0	12,388	0		12,388	114
115	Misc - Library	6,211	0	0	0	0	0	6,211	0		6,211	115
116	Misc - General	63,493	13,872	0	0	0	0	77,365	0		77,365	116
117	Misc - Airport	42,260	0	0	0	0	0	42,260	0		42,260	117
118	Misc - Utility Funds	0	0	0	0	0	0	0	20,715		20,715	118
119	Equity in Net Income From WIMECA	0	0	0	0	0	0	0	171,941		171,941	119
120	<b>TOTAL MISCELLANEOUS</b>	157,442	13,872	0	0	0	2,250	173,564	216,577		390,141	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Onawa					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	1,175,221	543,711	257,952	193,349	5,807	2,619	2,178,659	4,202,507		6,381,166	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	188,735	0		0	0	0	188,735	0		188,735	127
128	Internal TIF loans and transfers in	0	0	0	19,246	579,975	0	599,221	0		599,221	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	188,735	0	0	19,246	579,975	0	787,956	0		787,956	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	1,363,956	543,711	257,952	212,595	585,782	2,619	2,966,615	4,202,507		7,169,122	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	2,080,722	807,891	-10,385	-9,976	-1,109,347	126,036	1,884,941	7,626,836		9,511,777	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	3,444,678	1,351,602	247,567	202,619	-523,565	128,655	4,851,556	11,829,343		16,680,899	136
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF Onawa			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	462,194	0	0	0	0	0	462,194		E62	462,194	2
3	Purchase of land and equipment	41,103	0	0	0	0	0	41,103		G62	41,103	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	44,930	0	0	0	0	0	44,930		E24	44,930	13
14	Purchase of land and equipment	145,411	0	0	0	0	0	145,411		G24	145,411	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	10,571	0	0	0	0	0	10,571		E32	10,571	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	704,209	0	0	0	0	0	704,209			704,209	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Onawa			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	6,597	194,908	0	0	0	0	201,505		E44	201,505	42
43	Purchase of land and equipment	81,500	13,000	0	0	0	0	94,500		G44	94,500	43
44	Construction	0	19,200	0	0	0	0	19,200		F44	19,200	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	13,487	0	0	0	0	0	13,487		E44	13,487	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	0	0	0	0	0	0		E44	0	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	5,149	0	0	0	0	0	5,149		E01	5,149	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	106,733	227,108	0	0	0	0	333,841			333,841	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Onawa			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Onawa			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	164,310	0	0	0	0	0	164,310		E52	164,310	122
123	Purchase of land and equipment	4,667	0	0	0	0	0	4,667		G52	4,667	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	5,008	0	0	0	0	0	5,008		E61	5,008	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	52,346	0	0	0	0	0	52,346		E61	52,346	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	33,687	0	0	0	0	0	33,687		E61	33,687	130
131	Purchase of land and equipment	26,645	0	0	0	0	0	26,645		G61	26,645	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	80,914	0	0	0	0	0	80,914		E03	80,914	133
134	Purchase of land and equipment	8,869	0	0	0	0	0	8,869		G03	8,869	134
135	Community center, zoo, marina, and auditorium	52,675	0	0	0	0	0	52,675		E61	52,675	135
136	Other culture and recreation	2,805	0	0	0	0	0	2,805		E61	2,805	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	431,926	0	0	0	0	0	431,926			431,926	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	53,731	36,007	0	0	0	89,738		E89	89,738	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	6,682	0	0	0	0	0	6,682		E29	6,682	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	6,682	53,731	36,007	0	0	0	96,420			96,420	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Onawa			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	6,578	0	0	0	0	0	6,578		E29	6,578	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	59,696	0	0	0	0	0	59,696		E23	59,696	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	51,984	0	0	0	0	0	51,984		E25	51,984	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	5,754	0	0	0	0	0	5,754		E31	5,754	168
169	Purchase of land and equipment	3,212	0	0	0	0	0	3,212		G31	3,212	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	44,782	0	0	0	0	0	44,782		E89	44,782	171
172	Other general government — Current operation	5,431	0	400	0	0	0	5,831		E89	5,831	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	177,437	0	400	0	0	0	177,837			177,837	176
177	<b>Section G — DEBT SERVICE</b>	0	0	0	0	0	0	0			0	177
178	Principal	0	0	0	165,000	0	0	165,000			165,000	178
179	Interest	0	0	0	25,547	0	0	25,547			25,547	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	190,547	0	0	190,547			190,547	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Street Reconstruction	0	0	0	0	59,980	0	59,980			59,980	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	59,980	0	59,980			59,980	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189	Street Reconstruction	0	0	62,619	0	0	0	62,619			62,619	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	62,619	0	0	0	62,619			62,619	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	62,619	0	59,980	0	122,599			122,599	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	1,426,987	280,839	99,026	190,547	59,980	0	2,057,379			2,057,379	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Onawa					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
		General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
Line No.	Item description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								394,732	E91	394,732	198
199	Purchase of land and equipment							99,783	G91		99,783	199
200	Construction							0	F91		0	200
201	Sewer and sewage disposal — Current operation							542,062	E80		542,062	201
202	Purchase of land and equipment							40,536	G80		40,536	202
203	Construction							0	F80		0	203
204	Electric — Current operation							2,844,416	E92		2,844,416	204
205	Purchase of land and equipment							118,776	G92		118,776	205
206	Construction							0	F92		0	206
207	Gas Utility — Current operation							0	E93		0	207
208	Purchase of land and equipment							0	G93		0	208
209	Construction							0	F93		0	209
210	Parking — Current operation							0	E60		0	210
211	Purchase of land and equipment							0	G60		0	211
212	Construction							0	F60		0	212
213	Airport — Current operation							0	E01		0	213
214	Purchase of land and equipment							0	G01		0	214
215	Construction							0	F01		0	215
216	Landfill/Garbage — Current operation							0	E81		0	216
217	Purchase of land and equipment							0	G81		0	217
218	Construction							0	F81		0	218
219	Hospital — Current operation							0	E36		0	219
220	Purchase of land and equipment							0	G36		0	220
221	Construction							0	F36		0	221
222	Transit — Current operation							0	E94		0	222
223	Purchase of land and equipment							0	G94		0	223
224	Construction							0	F94		0	224
225	Cable TV, telephone, Internet — Current operation							0	E03		0	225
226	Purchase of land and equipment							0	G03		0	226
227	Housing authority — Current operation							0	E50		0	227
228	Purchase of land and equipment							0	G50		0	228
229	Construction							0	F50		0	229
230	Storm water — Current operation							0	E80		0	230
231	Purchase of land and equipment							0	G80		0	231
232	Construction							0	F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Onawa					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								46,812		46,812	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246	Insurance Deductibles								12,632		12,632	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								4,099,749		4,099,749	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	1,426,987	280,839	99,026	190,547	59,980	0	2,057,379	4,099,749		6,157,128	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	0	176,250		0	0	485	176,735	12,000		188,735	255
256	Internal TIF loans/repayments and transfers out	0	0	599,221	0	0	0	599,221	0		599,221	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	176,250	599,221	0	0	485	775,956	12,000		787,956	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	1,426,987	457,089	698,247	190,547	59,980	485	2,833,335	4,111,749		6,945,084	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable	0	0	0	0	0	128,170	128,170			128,170	263
264	Restricted	0	894,513	0	12,072	0	0	906,585			906,585	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	12,756	0	12,756			12,756	266
267	Unassigned	2,017,691	0	-450,680	0	-596,301	0	970,710			970,710	267
268	<b>Total Governmental</b>	2,017,691	894,513	-450,680	12,072	-583,545	128,170	2,018,221			2,018,221	268
269	<b>Proprietary</b>								7,717,594		7,717,594	269
270	<b>Total ending fund balance June 30, 2014</b>	2,017,691	894,513	-450,680	12,072	-583,545	128,170	2,018,221	7,717,594		9,735,815	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	3,444,678	1,351,602	247,567	202,619	-523,565	128,655	4,851,556	11,829,343		16,680,899	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Onawa

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 140,906		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....	Amount - Omit cents	
	Z00 \$	1,117,838

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,445,000	29U \$ 0	39U \$ 60,000	49U \$ 0	49U \$ 0	49U \$ 1,385,000	49U \$ 0	191 \$ 43,050
2. Sewer utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	192 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	193 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	194 0
6. Industrial Revenue	19T 0	24T 0	34T 0	49U 0	44T 0	44T 0	49U 0	189 0
7. Mortgage revenue	19T 0	24T 0	34T 0	49U 0	44T 0	44T 0	49U 0	189 0
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
10. Library Bonds	19U 710,000	29U 0	39U 125,000	49U 585,000	49U 0	49U 0	49U 0	189 7,795
11. Fire Station Bonds	19U 570,000	29U 0	39U 40,000	49U 530,000	49U 0	49U 0	49U 0	189 17,753
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
Total long-term debt	2,725,000	0	225,000	1,115,000	0	1,385,000	0	68,598

B. Short-term debt

Outstanding as of JULY 1, 2013	61V \$	0
	64V \$	0
	Amount - Omit cents	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

\$	108,682,432	x .05 = \$	5,434,122
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Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents				Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 9,758	\$ 0	0	3,789,112	3,798,870

REMARKS

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